

MINUTES AND PROCEEDINGS OF A SPECIAL MEETING OF THE BUTLER COUNTY BOARD OF SUPERVISORS HELD ON February 17, 2021.

With limited public access to the courthouse due to COVID-19, this meeting was held telephonically with the public able to participate on a limited basis. This complies with Iowa Code section 21.8 that outlines the guidelines to hold an electronic meeting when there are valid concerns that an in-person meeting is “impossible or impractical”.

Meeting called to order at 12:13 P.M. by Chairman Greg Barnett with members Rusty Eddy and Tom Heidenwirth present. Engineer John Riherd, Auditor Leslie Groen, Network Administrator Sara Trepp, Recorder Janice Jacobs, and Finance Deputy Mindy Pecha were also present in-person.

Groen mentioned no minutes will need to be approved as those would be presented during next week’s regular meeting. In addition, Groen requested to add an agenda item to consider approval to publish the max levy. Motioned by Heidenwirth, second by Eddy to approve the updated agenda. All ayes. Motion carried.

Groen began the budget workshop by asking for clarifications of the FY21 budget issues everyone continues to mention. Groen asked if there was an issue during the budget process alone or ongoing issues throughout the year. Discussions were held regarding FY21 budget process, new publication requirements, the proposed increase in the county tax levies, in-person meeting restrictions during the onset of the pandemic and a lack of communication and transparency during that time.

Groen thanked everyone for the insight and moved forward with explaining the challenges they have faced over the past six weeks getting the FY22 budget ready to present to the board. Groen explained as she and Pecha worked through the FY22 budget process they have consulted with the Department of Management, our state auditor, and also reached out to other County Auditors for guidance in preparing the Proposed FY22 Budget, yet remain skeptical of the FY21 fund balances they were left to work with.

Lengthy discussions were held regarding the entire Proposed FY22 Budget presented to the board and focused on fund balances, secondary roads revenue sources and expenses, debt service, and TIF revenue. Discussions also included setting up future opportunities to learn more about TIF and bond issuance.

Groen explained the Proposed FY22 Budget has kept the following debt levies the same as FY21: General Basic, General Supplemental, and Rural Services. Mental Health and Debt Service are both a calculated tax levy and have a slight decrease. Groen shared the Proposed Property Tax Levy for publication indicates a 2.24% proposed percentage change. Groen explained this is a result of a change in tax dollars due to an increase in tax valuations, not an increase in the tax levies themselves. Additional discussions were held regarding the tax levies and Groen reiterated the board cannot exceed the maximum property tax askings adopted in the maximum levy resolution, but they could still have an opportunity to reduce the property tax askings on the FY22 Proposed Budget.

Motioned by Barnett, second by Heidenwirth to publish the Proposed Property Tax Levy for publication. All ayes. Motioned carried.

Riherd shared details of the construction plans for the earth shouldering project on T47 LFM-C012(T47 North)- - 7X-12. Lengthy discussions were held regarding this project, revenue sources, and future funding sources needed to continue with next year’s construction plans to resurface this same corridor. Motioned by Eddy, second by Barnett to approve the construction plans as presented. All ayes. Motion carried.

Moved by Eddy, second by Barnett to adjourn the special meeting at 2:10 P.M. to Tuesday, February 23, 2021 at 9:00 A.M. Motion carried.

The above and foregoing is a true and correct copy of the minutes and proceedings of a special adjourned meeting of the Board of Supervisors of Butler County, Iowa on February 17, 2021.

Attest:

Butler County Auditor

Chairman of the Board of Supervisors